

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 3041 - HB 3314

February 23, 2012

SUMMARY OF BILL: Authorizes employers, including governmental entities, which pay occupational privilege tax on the behalf of employees, to pay the tax contingent upon the employee using the certification or licensure in connection with their employment.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- The Department of Revenue (DOR) assumes the vast majority of individuals will pay occupational privilege tax for licensure or certification if not paid by their respective employer; therefore, any decrease in privilege tax revenue is considered not significant.
- There could be a decrease in state and local government expenditures if fewer individuals have their occupational privilege tax paid by state and local government entities; however, and based on information provided by DOR, the number of such instances are assumed to be few. Therefore, any decreases in state and local government expenditures are estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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